

Bob Holden
Governor



Jacquelyn D. White
Commissioner

State of Missouri
OFFICE OF ADMINISTRATION
Post Office Box 809
Jefferson City, Missouri 65102
(573) 751-2971
<http://www.oa.mo.gov/acct>

James A. Carder
Director
Division of Accounting

MEMORANDUM

TO: State Agencies
FROM: OA/Accounting
DATE: July 2, 2003
RE: One Agency Spending from Another Agency's Appropriation

Due to budget cuts, effective July 1, 2003, the Compliance Audit Section of OA/Accounting ceased to exist. Because of these budget cuts, the procedure of OA, Compliance Audit applying all approvals to documents that include expenditures associated with one agency spending from another agency's appropriation no longer exists.

When an agency is spending from another agency's appropriation, the two agencies must develop a written agreement between the agencies that includes, at a minimum, the transactions that are covered in the agreement, the purpose for the agreement, the start date and projected end date (if one exists) of the agreement, and what the document processing responsibilities are for each agency. Both agencies must sign the agreement. The signature must be that of the agency's director or fiscal officer. Security Request forms must be completed for each staff member that needs security access for this purpose. Send completed Security Request forms and a copy of the signed agreement as a packet to OA/Information Services, Attn: Tammy Templeton for processing.

It is both agencies' responsibility to track these types of security approvals and to complete the necessary Security Request forms to update the security when the agreement is no longer valid or needed for a staff member(s).

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